

SUMMARY NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Topic: “*Responsibility Accounting in northern public universities*”.

2. Specialized: Accounting

Code: 9.34.03.01

3. Full name of PhD student: Ngo Thi Thu Trang

4. Full name of scientific advisor:

1. Assoc.Prof., Dr. Nguyen Ba Minh

2. Assoc.Prof., Dr. Bui Thi Ngoc

5. New conclusions of the thesis

5.1. In terms of theory:

The thesis contributed to the systematization and clarification of the basic theory of Responsibility Accounting in public career units. Through the presentation and analysis of different perspectives and concepts, the thesis clarified the nature of Responsibility Accounting; overview of the public career unit. Some of the foundational elements for performing Responsibility Accounting in public career units are generalized. The thesis has generalized the basic contents related to the responsibilities of 4 centers: revenue, expenditure, surplus, investment in accounting. From there, Responsibility Accounting serve the functions of managers at responsibility centers such as planning functions, implementation functions, control functions and decision-making functions.

5.2. In terms of practice:

The thesis analyzed and clarified the basic situation of Responsibility Accounting at public universities in the North according to 2 contents: responsibility centers and Responsibility Accounting serving the functions of administrators. From the perspective of serving management, including: Responsibility Accounting for planning functions; Responsibility Accounting for performing organizational functions; Responsibility Accounting serve the function of assessment control; Responsibility Accounting serves the decision-making function. At the same time, the thesis has also specified the results achieved, the limitations and the causes of the limitations of

Responsibility Accounting in these units. Since then, the thesis has proposed solutions to complete responsibility centers, and Responsibility Accounting serves the functions of administrators in public universities in the North.

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